Date: [Insert Date]

[Client's Name] [Client's Address] [City, State, Zip Code]

Dear [Client's Name],

We are writing to confirm our understanding of the audit engagement that we will be conducting for [Client's Company Name] for the fiscal year ended [End Date].

The objective of our audit is to express an opinion on the financial statements of [Client's Company Name] that have been prepared by management. Our audit will be performed in accordance with [Applicable Auditing Standards], and will include tests of the accounting records and other procedures we consider necessary to provide a reasonable basis for our opinion.

The anticipated timing of our audit is as follows:

Planning: [Insert Dates] Fieldwork: [Insert Dates] Completion: [Insert Dates]

Please confirm your acceptance of the terms of this engagement by signing and returning a copy of this letter.

We look forward to working with you.

Sincerely,
[Your Name]
[Your Title]
[Your Firm Name]
[Your Firm Address]
[City, State, Zip Code]
[Phone Number]
[Email Address]

Accepted by:

[Client's Name]
[Client's Title]
[Client's Company Name]
[Date]